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FILED

September 7, 2010

SEP 09 2010

U.S. Bankruptcy Court Clerk
Northern District of New York
100 South Clinton Street, Room 315
P.O. Box 7008
Syracuse, NY 13261-7008

OFFICE OF THE BANKRUPTCY CLERK
SYRACUSE, NY

Re: Vitanna Transportation Services, Inc. - Case No. 06-34398

Dear Clerk:

Enclosed please find a check in the amount of \$44.69 for the benefit of P&M Trucking, Inc., which represents their pro-rated share of dividends payable in the above case.

Please be advised that the address of P&M Trucking, Inc. is 3181 Krafft Road, Fort Gratiot, MI 48059.

Sincerely,

HARRIS BEACH PLLC

Lee E. Woodard /c
Lee E. Woodard

LEW/ca
Enc.

RECEIVED

SEP 10 2010

OFFICE OF THE BANKRUPTCY CLERK
SYRACUSE, NY